

1 AN ACT concerning taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Illinois Income Tax Act is amended by
5 adding Section 213 as follows:

6 (35 ILCS 5/213 new)

7 Sec. 213. Tax credit for volunteer public safety
8 officers.

9 (a) For taxable years ending on or after December 31,
10 2002, each individual taxpayer who is a volunteer public
11 safety officer is entitled to a credit against the tax
12 imposed by subsections (a) and (b) of Section 201. The
13 credit allowed under this Section shall be \$500 or the amount
14 of the taxpayer's liability under this Act, whichever is
15 less. Not more than one credit per tax return may be claimed
16 under this Section.

17 (b) As used in this Section, "volunteer public safety
18 officer" includes:

19 (1) volunteer emergency medical technicians, as
20 described in item (3) of subsection (a) of Section 12-4.2
21 of the Criminal Code of 1961; and

22 (2) volunteer firefighters.

23 (c) To obtain a credit under this Section, the volunteer
24 public safety officer must file with the Department proof of
25 the volunteer capacity of the public safety officer.

26 (d) This Section is exempt from the provisions of
27 Section 250.

28 Section 99. Effective date. This Act takes effect upon
29 becoming law.